

13:69D-1.43 Procedure for counting and recording contents of slot drop buckets and slot drop boxes

(a) The opening, counting and recording of the contents of slot drop buckets and slot drop boxes (the "hard count") shall be performed in the count room required pursuant to N.J.A.C. 13:69D-1.32 in the presence of a casino key employee who shall be referred to herein as a count room supervisor. The hard count shall be performed by at least three employees (the "count team"), which may include the count room supervisor.

(b) The contents of slot drop buckets and slot drop boxes shall be counted and recorded immediately after removal from their slot machine compartments. If a casino licensee uses the phased collection and transfer procedures authorized by N.J.A.C. 13:69D-1.42(c)3, the counting process set forth in (i) below may begin as soon as the slot drop buckets and slot drop boxes from any portion of the casino floor have been secured in the count room. Each casino licensee shall file with the Division the specific times during which the contents of slot drop buckets and slot drop boxes shall be counted and recorded.

(c) All members of the count team present in the count room during the counting process shall be required to wear a full-length, one-piece, pocketless outer garment with no openings other than for the hands, feet, and neck.

(d) No person shall carry a pocketbook or other container into the count room at any time unless it is transparent.

(e) All persons exiting the count room shall be inspected with a metal detector by a casino security department employee. The counting and recording process shall be discontinued and all coin and slot tokens shall be secured during any work break or emergency where the minimum number of count room personnel required by (a) above are not present or are not capable of performing their responsibilities.

(f) Immediately prior to opening and counting the contents of any slot drop bucket or slot drop box, the doors to the count room shall be securely locked. In addition, prior to opening and counting the first slot drop bucket or slot drop box of a hard count. A count team member shall notify a surveillance department employee assigned to the closed circuit television monitoring room required by N.J.A.C. 19:45-1.10 that the count is about to begin

(g) No person shall be permitted to enter or leave the count room during the counting process, except upon prior notice to the surveillance department.

1. If, during the counting process, a casino licensee permits an employee to enter or leave the count room or members of the collection team enter the count room pursuant to the phased collection and transfer procedure authorized by N.J.A.C. 13:69D-1.42(c)3, any employee then in the count room shall be required to display his or her hands and move to a location away from any coin or slot token until the count team member has entered or left the count room or the transfer of the slot drop boxes and slot drop buckets to the count room has been completed and the collection team has left the count room. All activity in the count room shall be discontinued during any period when a count team member is entering or exiting the count room or a transfer of slot drop boxes and slot drop buckets is taking place.

2. Once the counting process has been started, the count room supervisor shall be required to notify the closed circuit television monitoring room whenever a count room door will be opened, and if a casino licensee uses the phased collection and transfer procedures authorized by N.J.A.C. 13:69D-1.42(c)3, when all slot drop buckets and slot drop boxes have been secured inside the count room.

3. The surveillance department shall monitor and make a video recording, with the time and date inserted thereon, of the entire hard count, including any entrance to or exit from the count room by any

person during the hard count, any transfer of slot drop buckets or slot drop boxes to the count room conducted pursuant to N.J.A.C. 13:69D-1.42(c)3, any storage of slot drop buckets or slot drop boxes in the staging area permitted by N.J.A.C. 13:69D-1.42(c)3, and all metal detector inspections performed by casino security. The video recording shall be retained by the surveillance department for at least five days from the date of recordation unless otherwise directed by the Division.

(h) No prize tokens, coins or slot tokens shall be removed from the count room after the commencement of the hard count until the hard count has been completed and the prize tokens, coins or slot tokens have been recounted and accepted by a main bank cashier or master coin bank cashier in accordance with (j)4 below.

(i) Procedures and requirements for conducting the hard count shall be as follows:

1. Prior to the first slot drop bucket or slot drop box being emptied and counted, employees of the casino licensee shall:
 - i. Check the accuracy of all weighing and counting equipment, with the exception of coin or slot token wrapping machines, to insure proper calibration for each denomination of coin and slot token;
 - ii. Complete and sign a calibration report; and
 - iii. Initiate the preparation of a Slot Win Sheet, on which shall be recorded the results of the hard count. The Slot Win Sheet shall be, at a minimum, a two-part form consisting of an original and a duplicate copy unless the casino licensee chooses, pursuant to (j)6 below, to make photocopies of the original Slot Win Sheet, in which case only an original shall be required. Each additional copy of a multi-part Slot Win Sheet shall be clearly labeled as a copy.
2. All slot tokens in denominations of \$25.00 or more shall be counted or weighed at the beginning of the hard count. The casino licensee may count or weigh other denominations of coins or slot tokens at the same time, provided that the high denomination slot token count

proceeds to completion without interruption, except as otherwise provided herein.

3. Before each slot drop bucket or slot drop box is emptied, one count team member shall hold it up in full view of the closed circuit television camera and the count team member recording the count so as to permit proper recording of the number contained thereon.

4. The contents of each slot drop bucket or slot drop box shall be emptied, counted and recorded separately and such procedures shall at all times be conducted in full view of the closed circuit television cameras located in the count room.

5. The contents of each slot drop bucket or slot drop box shall be emptied separately into either a machine that automatically counts the coins or slot tokens or a scale that automatically weighs the coin or slot tokens; provided, however, that any prize tokens or foreign slot tokens shall be manually counted and separately recorded on the Slot Win Sheet.

6. Immediately after the contents of each slot drop bucket or slot drop box are emptied into either the counting machine or scale, the inside of the slot drop bucket or slot drop box shall be held up to the full view of the closed circuit television camera and shall be shown to at least one other count team member to assure that all contents of the slot drop bucket or slot drop box have been removed.

7. As the contents of each slot drop bucket or slot drop box are counted by the counting machine or weighed by the scale, one member of the count team shall manually record or cause a computer system to record, the following information on the Slot Win Sheet or a supporting document:

i. The asset number and denomination of the slot machine to which the slot drop bucket or slot drop box contents corresponds, if not preprinted thereon;

ii. The number of coins or slot tokens, or the weight of the coins or slot tokens contained in the slot drop bucket or slot drop box; provided, however that if the value of the coins or slot tokens is not converted into dollars and cents until after the counting process is completed, the conversion shall be calculated and the dollar value of the drop shall be entered by denomination of the slot machine on the Slot Win Sheet;

iii. The number and dollar value of each denomination of prize token issued by any casino licensee, and the total dollar value of all prize tokens issued by any casino licensee; and

iv. The number and dollar value of each denomination of foreign slot token and the total dollar value of all foreign slot tokens.

8. The Division may, at any time, require the accuracy of any weighing, wrapping or counting equipment, or the value of any previously weighed, wrapped or counted coin or slot tokens, to be checked or rechecked.

9. After the contents of all the slot drop buckets and slot drop boxes are counted or weighed and recorded, each count team member shall sign the Slot Win Sheet or other document attesting to their involvement in the hard count. Any person who, in accordance with (f) above, is scheduled to leave the count room prior to the completion of the entire count process, shall also record the time that he or she exited the count room. Any person who enters or leaves the count room due to an emergency shall sign, and record the time of the entry or exit on, the Slot Win Sheet; or such other document; except that, if the person exiting the count room is unable to sign the document due to the emergency, the count room supervisor shall record the person's name and time of exit and a notation describing the emergency on the document.

12. At the conclusion of the hard count, any slugs that have been found shall be presented to a main bank cashier or master coin

bank cashier together with the duplicate Slug Report. The Slug Report shall be a two-part form, at a minimum, which shall include the date, the total number of slugs received, the signature of the preparer and the signature of the main bank cashier or master coin bank cashier who accepted receipt of the slugs from the hard count representative. The original Slug Report shall be delivered to the Division's in-house office by the end of the gaming day. The duplicate Slug Report shall remain with the slugs until their destruction.

13. Each prize token issued by any casino licensee that is removed from a slot drop bucket or a slot drop box and counted pursuant to this section shall be counted, for purposes of calculating gross revenue pursuant to N.J.S.A. 5:12-24, as cash received by the casino licensee from gaming operations for the face amount of the prize token, and, notwithstanding the prohibition on prize tokens activating slot machine play, no adjustment to the amount recorded on the Slot Win Sheet in accordance with (i)7iii above shall be allowed.

(j) Procedures and requirements at the conclusion of the hard count shall be as follows:

1. At least one count team member shall sign the Slot Win Sheet attesting to the accuracy of the information recorded thereon.

2. Any prize tokens, foreign slot tokens, wrapped coins, wrapped slot tokens, bagged coins or bagged slot tokens removed from the slot drop buckets and slot drop boxes shall be recounted in the count room by a main bank cashier or master coin bank cashier, and in the presence of a count team member, prior to the cashier having access to the information recorded on the Slot Win Sheet. Any bagged coins or bagged slot tokens shall be recounted on a random sample basis as follows:

i. The main bank cashier or master coin bank cashier shall randomly select, at a minimum, 10 percent of all bagged coins and

bagged slot tokens. The sample bags selected shall then be weighed by the cashier.

ii. If a discrepancy greater than plus or minus \$1.00 for any denomination of bagged coins or greater than plus or minus one token for bagged slot token denominations of \$25.00 and below is found during the weighing of a sample bag, then the sample bag shall be opened and recounted by a counting machine provided, however, for slot token denominations greater than \$25.00, any discrepancy shall require a recount.

3. The cage cashier or master coin bank cashier shall then attest by signature on the Slot Win Sheet to the accuracy of the value of coin, prize tokens, foreign slot tokens and slot tokens received from the slot machines. and that the cashier and count team have agreed on the total value of coin, prize tokens, foreign slot tokens and slot tokens counted. Once the signatures required by (i)11 and (j)3 above and this paragraph have been recorded on the Slot Win Sheet, the duplicate copy or a photocopy of the original Slot Win Sheet shall be given to the Division. A casino licensee's internal controls may, in the licensee's discretion, require that an additional copy of a multi-part Slot Win Sheet or another photocopy of the original Slot Win Sheet be given to the cage cashier or master coin bank cashier. Each photocopy of the original Slot Win Sheet shall be stamped with the word "copy" prior to its distribution. The coins, prize tokens, foreign slot tokens and slot tokens thereafter shall remain in the custody of cage cashiers or master coin bank cashiers.

4. A casino security department employee shall:

i. Inspect all persons with a metal detector upon their exiting the count room; and

ii. Conduct a thorough inspection of the entire count room and all equipment located therein, for unsecured coins, foreign slot tokens, prize tokens and slot tokens.

5. The original Slot Win Sheet and any supporting documents shall be transported directly to the accounting department and shall not be available, except for signing, to any cashiers' cage or slot personnel.

6. A casino accounting department employee shall complete the original Slot Win Sheet, either manually or through the use of a computer program such as a spreadsheet program by recording the following information on the Slot Win Sheet or supporting documentation:

i. If not previously recorded on supporting documentation in accordance with the requirements of N.J.A.C. 13:69D-1.33 and 1.43, the value of coin, slot tokens, prize tokens, foreign slot tokens, currency and coupons (identified separately for cashable and non-cashable coupons) for each slot machine, and the total value of gaming vouchers for each slot machine as determined in accordance with internal controls pursuant to N.J.A.C. 19:45-1.54;

ii. The total value of coin, slot tokens, prize tokens, foreign slot tokens, currency and coupons (identified separately for cashable and non-cashable coupons), and the total value of gaming vouchers as determined in accordance with internal pursuant to N.J.A.C. 19:45-1.54, by denomination of slot machine and in total for all slot machines;

(1) If a casino licensee utilizes a gaming voucher system to redeem a coupon, the value of the coupons shall be the greater of the total dollar value of coupons recorded as redeemed in the system, or the value as determined in accordance with the count procedures in N.J.A.C. 13:69D-1.33; provided, however, that nothing shall preclude a casino licensee from utilizing a report generated by the system, which lists any coupons recorded as redeemed in the system but which do not appear in the Slot Cash Storage Box Report, the value of which, if not

adequately explained or resolved, shall be added to the coupon value on the Slot Cash Storage Box Report.

(2) Additionally, if a casino license also utilizes a gaming voucher system to redeem coupons created pursuant to N.J.A.C. 19:45-1.55(l)2v (a coupon that is not associated with a specific patron account or patron identification card at the time of its creation and is being redeemed by a gaming voucher system), and a variance is detected pursuant to N.J.A.C. 13:69D-1.33(i)5, 19:45-1.46(l)5 or 19:45-1.55(l)2vii, a summary schedule of the variances shall be submitted to the Division.

iii. The total amount of Hopper Fills to each slot machine and its corresponding hopper storage area;

iv. The total of all Hopper Fills, by denomination of slot machine and the total for all Hopper Fills;

v. The total amount of Jackpot Payouts for each slot machine;

vi. The total of all Jackpot Payouts, by denomination of slot machine and the total for all slot machines;

vii. The total value of gaming vouchers redeemed at locations other than slot machines as determined in accordance with internal controls pursuant to N.J.A.C. 19:45-1.54;

viii. The calculated win or loss and statistics for each slot machine;

ix. The total calculated win or loss for each denomination of slot machine and for all slot machines; and

x. Any adjustment allowed pursuant to N.J.A.C. 19:45-1.37D(a)8 as a result of slot machine testing.

7. The Jackpot Payouts and Hopper Fills shall be:

i. Compared for agreement with each other and, if applicable, to triplicates or stored data on a test basis;

ii. Reviewed for the appropriate number and propriety of signatures on a test basis;

- iii. Accounted for by series numbers;
- iv. Tested for proper calculation, summarization, and recording;
- v. Subsequently recorded; and
- vi. Maintained and controlled by accounting department employees.

8. The Slot Win Sheet shall be compared to the information recorded pursuant to N.J.A.C. 13:69D-1.42(o) by a casino accounting department employee who shall:

- i. Compare for agreement, for each slot machine, the number of coins or slot tokens counted and recorded by the count team to the drop meter reading recorded pursuant to N.J.A.C. 13:69D-1.42(o); provided, however, that the casino accounting department, in making the comparison, shall account for any prize tokens and foreign slot tokens that were counted pursuant to this section after being improperly accepted by the coin acceptor and diverted to the slot drop bucket or slot drop box;

- ii. Compare for agreement, for each slot machine, Jackpot Payouts to the manual jackpot meter reading recorded pursuant to N.J.A.C. 13:69D-1.42(o) or (p);

- iii. Compare for agreement, for each slot machine, the gaming voucher information as required in accordance with N.J.A.C. 19:45-1.54; and

- iv. Report all significant differences between meter readings and amounts recorded to the slot department for appropriate action.